



稅務局  
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稅務中心

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,  
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來函請寄「香港郵政總局郵箱132號稅務局局長收」  
ALL CORRESPONDENCE SHOULD BE ADDRESSED TO: —  
COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

「組別編號： DADGR 1-80/47/Pt.5  
Section Code:

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37/F Wu Chung House  
213 Queen's Road East  
Hong Kong

檔案號碼：  
File No. :

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Fax No. : 2511 7414

Date: 19 April 2024

By Email

Dear Sir/Madam,

### Invitation to Comment on Proposed Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code

Thank you for your email of 28 February 2024 inviting our comments on the Exposure Draft on the captioned issue.

The Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code (“**PIE provisions**”) issued by the International Ethics Standards Board for Accountants in April 2022 revised the definitions of a listed entity and a public interest entity (“**PIE**”) in the International Code of Ethics for Professional Accountants (Including International Independence Standards) by specifying a broader list of categories of entities as PIEs whose audits and reviews should be subject to additional independence requirements. The proposed amendments in the Exposure Draft are to incorporate the changes in relation to the PIE provisions, with local refinements to define PIE more explicitly to align with the circumstances in Hong Kong. Insofar as tax administration is concerned, we have no comments on the Exposure Draft.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours faithfully,

  
( Miss WU Au )

for Commissioner of Inland Revenue

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱132號），同時請註明你於本局的檔案號碼。

The provision of personal data required by this letter and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.